

VALUE APPEAL/FEE INFORMATION



State Board of Equalization

9th Floor, W.R. Snodgrass TN Tower

312 Rosa L. Parks Avenue

Nashville, TN 37243-1102

Phone: (615) 401-7883

<http://www.comptroller.tn.gov/SBOE/>

Fees:

Persons filing a property tax value appeal at the State Board of Equalization must pay a fee to defray part of the cost of processing. Part of the fee (\$7) is for processing cost and is nonrefundable. The remainder is for the cost of hearing appeals and is refundable to the extent the appeal is successful or resolved without a hearing, or it is determined that multiple parcels can be considered one property.

Remit your fee to the above address and make payable to the Comptroller of the Treasury. The fee is proportionate to the current value of the property as follows:

<u>Current Appraised Value</u>	<u>Fee</u>
Less than \$100,000	\$22
\$100,000 – less than \$250,000	\$28
\$250,000 – less than \$400,000	\$37
\$400,000 or more	\$67

The following persons are exempt from this fee:

- 1) Indigent persons – to claim indigency file a Uniform Civil Affidavit of Indigency obtainable from your local court clerk or this office.
- 2) Elderly persons – you must be 65 years of age or older and your appeal must relate to your principal residence having a value less than \$150,000 (return this form with your name and date of birth).

Appeal Process:

In order to appeal to this office, you generally must have appealed your assessment first to your county board of equalization, and then file your appeal form by August 1 of the tax year under appeal, or within 45 days after the date the county board of equalization sent you a notice of its action. If you did not first appeal to the county board, or if your appeal to this office is filed late, you are entitled to show reasonable cause justifying acceptance of the appeal. The board shall accept such appeal from the taxpayer up to March 1 of the year subsequent to the year in which the time for appeal to the state board began to run.

For all appeals not filed online, a separate appeal form must be filed for each parcel. Return the original and 2 copies.

Payment of Taxes While an Appeal is Pending

The law requires that you pay at least the undisputed portion of your taxes prior to the delinquency date in order to file an appeal. By so doing, you avoid penalty and interest for delinquent taxes and the possible delay or dismissal of your appeal. Upon final action by the State Board, the taxpayer will receive a refund of any overpayment or will owe the amount of any underpayment of taxes, along with interest at the rate provided by law.

PROPERTY TAX APPEAL FORM



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For Office Use Only

RECORD #: _____

FEE: _____

1. County where property is located _____ Tax Year _____

2.

PARCEL IDENTIFICATION				
Control Map	Group	Parcel	Property Identifier	Special Interest

3. Personal Property Identification Number (if applicable) _____

4. Name of Property Owner: _____

5. Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Email Address: _____

6. Representative for Property Owner: ☐ Check if same as above

Name: _____

Relationship to Owner (If agent, indicate registration no.): _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Email Address: _____

7. Classification of the property:

Real property (___) Tangible personal property (___) Intangible personal property (___)

8. Subclassification of the property:

Residential (___) Commercial (___) Industrial (___) Farm (___) Public Utility (___)

9. Address of Property: _____ City: _____

10. Was this property appealed to County Board of Equalization? Yes (___) No (___)

(a) If yes, what was the value set by the County Board of Equalization? _____

Attach a copy of the County Board of Equalization's decision.

(b) If no, please provide documentation/reason why you are filing this appeal: _____

11. Please indicate below the use of this property on January 1 of the tax year:

- ☐ Farm
- ☐ Single family residence
- ☐ Duplex
- ☐ Apartment
- ☐ Condominium
- ☐ Hotel/motel

- ☐ Office building
- ☐ Warehouse
- ☐ Retail
- ☐ Manufacturing
- ☐ Vacant land
- ☐ Other: _____

12. If the property being appealed was purchased within the last three (3) years please provide the following information:

Date Property Acquired: _____ Purchase Price: \$ _____

13. Is any part of the property rented: Yes ☐ No ☐ If yes, Annual Gross Income \$ _____

14. The basis of this complaint is: (Check one)

☐ **Classification** – Check class you are seeking:

_____ Residential _____ Commercial _____ Multiple _____ Farm _____ Exempt

☐ **Assessor's value exceeds market value** – Check below based on the following reason:

- _____ Sales Price
- _____ Sales Comparison of similar properties
- _____ Income Approach indicates lower value
- _____ Cost Approach indicates lower value

☐ **Tangible Personal Property appeal**

15. What do you believe the fair market value of this property was on January 1 for the tax year you are appealing? _____

16. Please explain/submit evidence that supports your opinion of value/classification (Attach additional pages as necessary): _____

AFFIDAVIT: I do hereby verify that the foregoing statements are true and correct to the best of my knowledge and belief.

Name: _____

Signature _____

Date _____

State of Tennessee, _____ County

Personally appeared before me _____ a Notary Public in and for said County, the above named affiant, with whom I am personally acquainted, who, being duly sworn, says that the statements in the above complaint are true to the best of the affiant's knowledge and belief.

This _____ day of _____ 20 _____

 Notary Public

My commission expires: _____